

**UPDATED SUMMARY
SENATE BILL 16-038**

Second Regular Session - Seventieth Colorado General Assembly

This summary applies to the reengrossed version of this bill as introduced in the second house. It does not reflect any amendments that may be subsequently adopted. This summary reflects only the main points of the legislation.

~~Section 2~~ of the bill makes all writings made, maintained, or kept by a community-centered board (CCB) that receives more than 75% of its funding on an annual basis from the federal, the state, or a local government or from any combination of such governmental entities subject to public inspection as a "public record" under "Colorado Open Records Act".

Section 3 2 of the bill requires the state auditor, at least once every 5 years or more frequently at the state auditor's discretion, to conduct or cause to be conducted a performance audit of each ~~CCB~~ *community-centered board (CCB)* that receives more than 75% of its funding on an annual basis from federal, state, or local government, or from any combination of such governmental entities, to determine whether such CCB is effectively and efficiently fulfilling its statutory obligations. A CCB becomes subject to the audit requirement when the CCB initially satisfies the 75% funding requirement for any one year regardless of whether or not the funding level decreases below 75% in any subsequent year. *Any performance audit must be completed in the first five year period following the effective date of the bill. Thereafter, a performance audit may be conducted of a CCB if requested by the state auditor in the exercise of his or her discretion.*

Section 3 of the bill further requires the state auditor to submit a written report and recommendations on each audit conducted and to present the report and recommendations to the legislative audit committee. ~~The cost of any performance audit undertaken is imposed on the CCB~~ *The state auditor is required to pay the costs of any performance audit conducted.*

Section 2 of the bill also makes each CCB subject to the requirements of the "Colorado Local Government Audit Law".